



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

Principal Office: 72 PARK AVE
SHEBOYGAN, WI 53081

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DEBRA L NIELSON of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2002
(Signature of person responsible for accounts)	(Date)

ACCOUNTS MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF SHEBOYGAN WATER UTILITY

Utility Address: 72 PARK AVE
SHEBOYGAN, WI 53081

When was utility organized? 7/15/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOE TRUEBLOOD

Title: SUPERINTENDENT

Office Address:

72 PARK AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 459 - 3800 EXT 3805

Fax Number: (920) 459 - 4325

E-mail Address: jtrueblood@yahoo.com

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR. GERALD R VAN DE KREEKE, CPA

Title: PRESIDENT

Office Address:

1530 S 12TH ST
SHEBOYGAN, WI 53081

Telephone: (920) 458 - 4351

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. JOHN A KNEPEL, CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH ST SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com**Date of most recent audit report:** 3/18/2002**Period covered by most recent audit:** 01/01/00-12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR JOE TRUEBLOOD**Title:** SUPERINTENDENT**Office Address:**72 PARK AVE
SHEBOYGAN, WI 53081**Telephone:** (920) 459 - 3800 EXT 3805**Fax Number:** (920) 459 - 4325**E-mail Address:** jtrueblood@yahoo.com

Name of utility commission/committee: Sheboygan Board of Water Commisioners

Names of members of utility commission/committee:

MR ALLAN J HENDRICKSON, ENG, MEMBER

MR MICHAEL J SCHROEDER, SECRETARY

MR GERALD R VAN DE KREEKE, CPA, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,399,489	4,519,157	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,906,972	2,363,627	2
Depreciation Expense (403)	512,785	491,017	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	653,196	639,700	5
Total Operating Expenses	4,072,953	3,494,344	
Net Operating Income	326,536	1,024,813	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	326,536	1,024,813	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	158,982	167,244	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	158,982	167,244	
Total Income	485,518	1,192,057	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	485,518	1,192,057	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	114,036	121,371	14
Amortization of Debt Discount and Expense (428)	901	901	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	114,937	122,272	
Net Income	370,581	1,069,785	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,904,900	15,831,791	20
Balance Transferred from Income (433)	370,581	1,069,785	21
Miscellaneous Credits to Surplus (434)	4,389	3,324	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	17,279,870	16,904,900	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTED FUNDS AND WATERMAIN ASSESSMENTS DUE	158,982	5
Total (Acct. 419):	158,982	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AMOUNT EXPENSED IN 2000 FOR ANTICIPATED PMT IN 2001 NOT PAID	4,389	9
Total (Acct. 434):	4,389	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,399,489	0	0	0	4,399,489	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	6,640				6,640	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,392,849	0	0	0	4,392,849	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,124,583	5,591	1,130,174	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	101,089	2,095	103,184	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	7,686	(7,686)	0	18
All other accounts	154,024		154,024	19
Total Payroll	1,387,382	0	1,387,382	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	29,287,707	27,972,497	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,496,457	6,939,334	2
Net Utility Plant	21,791,250	21,033,163	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	21,791,250	21,033,163	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,649,133	1,974,526	8
Special Funds (125-128)	1,213,346	1,232,902	9
Total Other Property and Investments	2,862,479	3,207,428	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	1,118,192	912,439	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	609,848	589,107	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	197,895	271,576	18
Materials and Supplies (151-163)	113,264	119,957	19
Prepayments (165)	32,439	18,219	20
Interest and Dividends Receivable (171)	30,088	27,167	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,102,276	1,939,015	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,927	8,828	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	7,927	8,828	
Total Assets and Other Debits	26,763,932	26,188,434	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	17,279,870	16,904,900	28
Total Proprietary Capital	18,920,571	18,545,601	
LONG-TERM DEBT			
Bonds (221-222)	1,475,000	1,600,000	29
Advances from Municipality (223)	22,846	22,846	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,497,846	1,622,846	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	477,826	218,619	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	583,062	566,875	36
Interest Accrued (237)	22,594	24,446	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	5,932	5,182	41
Total Current and Accrued Liabilities	1,089,414	815,122	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	751,993	774,975	47
Miscellaneous Operating Reserves (265)	384,525	350,309	48
Total Operating Reserves	1,136,518	1,125,284	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,119,583	4,079,581	49
Total Liabilities and Other Credits	26,763,932	26,188,434	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	29,123,784	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	163,923				7
Total Utility Plant	29,287,707	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,496,457	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	7,496,457	0	0	0	
Net Utility Plant	21,791,250	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	6,939,334				6,939,334	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	512,785				512,785	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	47,207				47,207	6
Accruals charged other						7
accounts (specify):						8
Vehicle & Equipment Expense	27,466				27,466	9
Salvage	1,751				1,751	10
Other credits (specify):						11
	0				0	12
Total credits	589,209	0	0	0	589,209	13
Debits during year						14
Book cost of plant retired	27,121				27,121	15
Cost of removal	4,965				4,965	16
Other debits (specify):						17
	0				0	18
Total debits	32,086	0	0	0	32,086	19
Balance End of Year	7,496,457	0	0	0	7,496,457	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	113,264	119,957	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>113,264</u>	<u>119,957</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1,205,000 issue 11-15-90	901	181	7,927	1
Total			7,927	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,640,701	1
Changes during year (explain):		
NONE	0	2
Balance end of year	1,640,701	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.25%	700,000	1
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.77%	775,000	2
Total Bonds (Account 221):				1,475,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,475,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Water main to UW Sheboygan	11/15/1963	00/00/0000	0.00%	22,846	1
Total for Account 223				22,846	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	566,875	1
Accruals:		
Charged water department expense	653,196	2
Charged electric department expense		3
Charged sewer department expense	19,267	4
Other (explain):		
NONE		5
Total Accruals and other credits	672,463	
Taxes paid during year:		
County, state and local taxes	566,875	6
Social Security taxes	83,676	7
PSC Remainder Assessment	5,725	8
Other (explain):		
NONE		9
Total payments and other debits	656,276	
Balance end of year	583,062	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1989 WATER UTILITY REVENUE BONDS \$775,000	9,493	55,589	56,713	8,369	1
1990 WATER UTILITY REVENUE BONDS \$825,000	14,953	58,447	59,175	14,225	2
Subtotal	24,446	114,036	115,888	22,594	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
None	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	24,446	114,036	115,888	22,594	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,079,581	0	0	0	0	4,079,581	1
Add credits during year:							
For Services						0	2
For Mains	40,002					40,002	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,119,583	0	0	0	0	4,119,583	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
APPROPRIATED	1,649,133	2
Total (Acct. 124):	1,649,133	
Sinking Funds (125):		
BOND REDEMPTION FUND	311,353	3
Total (Acct. 125):	311,353	
Depreciation Fund (126):		
DEPRECIATION FUND FOR BOND REDEMPTION	150,000	4
Total (Acct. 126):	150,000	
Other Special Funds (128):		
EMPLOYEE INVESTMENT IN ICMA & WI DEFERRED COMPENSATION	751,993	5
Total (Acct. 128):	751,993	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	609,848	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	609,848	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
RECEIVABLES FOR WATERMAIN ASSESSMENTS, CHARGES ASSOCIATED WITH BILLIN	197,895	16
Total (Acct. 145):	197,895	
Prepayments (165):		
PREPAID INSURANCE AND MISCELLANEOUS	32,439	17
Total (Acct. 165):	32,439	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	28,394,742	0	0	0	28,394,742	1
Materials and Supplies	116,610	0	0	0	116,610	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	7,217,895	0	0	0	7,217,895	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	4,099,582	0	0	0	4,099,582	6
Other (specify):						
NONE					0	7
Average Net Rate Base	17,193,875	0	0	0	17,193,875	
Net Operating Income	326,536	0	0	0	326,536	8
Net Operating Income as a percent of						
Average Net Rate Base	1.90%	N/A	N/A	N/A	1.90%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,640,701	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,092,385	3
Other (Specify):		4
Total Average Proprietary Capital	18,733,086	
Net Income		
Net Income	370,581	5
Percent Return on Proprietary Capital	1.98%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

Pressure station added on Washington Ave west of South Business Dr.
484' of 12" main in Superior Ave west of North Taylor Dr.
5,175' of 24" transmission main added in South Taylor Dr from Georgia Ave to Paine Ave.
56' of 12" main added in South Taylor Dr from Georgia Ave to Paine Ave.
229' of 12" main in South Taylor Dr south of New Jersey Ave.
1,300' of 8" main in White Fox Dr - Fox Meadows Subdivision 6th addition.
67' of 12" main in Moenning Rd at Weeden Creek Rd.
54' of 16" main in Bell Ave at N 11th St.
58' of 16" main in N 10th St from Penn Ave to Erie Ave.
2,014' of 12" main in N 10th St from Penn Ave to Erie Ave.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Account 434 Miscellaneous credits to surplus due to amounts expensed in 2000 for anticipated payment in 2001. Amount was not paid, therefore, credit back to unappropriated earned surplus.

Balance Sheet (Page F-06)

Account 165 prepayments increase due to entire insurance premiums paid in 2001 that cover period of 7/1/01 to 7/1/02. We changed insurance companies and the new company requires entire premium to be paid within six months, not monthly installments.

Account 232 Accounts Payable increase due to large maintenance expense which was accrued at the end of 2001 for payment in 2002.

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 165 prepayments increase due to entire insurance premiums paid in 2001 cover period of 7/1/01-7/1/02.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Reply to review response emailed 9/6/02:

Thanks for your response to our 2001 analytical review letter. I forwarded your response to item 4 re the 25% depreciation rate for SCADA equipment to our depreciation specialist, Jim Luckow. The following is his reply to me:

"They responded that SCADA equipment is computer equipment, however, SCADA equipment usually includes remote terminal units and other electrical connections which are not computer equipment and should last significantly longer than four years. If they continue to use a 25% depreciation rate rather than a more conservative 9% or 10% rate, the account will probably become fully-depreciated long before it is removed from service. Also, these costs may not be recovered from their customers. I think they may be planning to file a rate case, they should be told that 25% for SCADA equipment will not be accepted in a rate case, because we use 9% or 10% for other utilities."

Please be advised Mr. Luckow's recommendations will be noted in your review file.

Thanks again for your prompt reply.

Regards, Elaine

Response received 8/23/02:
August 23, 2002

Elaine Engelke
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854

RE: Sheboygan Water Utility 2001 Annual Report (5370)

Dear Elaine:

This is in response to your correspondence dated July 25, 2002 regarding the analytical review of our 2001 annual report. I will address the issues identified in your correspondence as follows:

On page W-7 there was a local tax rate reported without an explanation. The local tax rate of .397383 is recreation tax charged by the locality. This explanation will be noted in future annual reports.

On page W-7 the January 1 Utility Plant balance did not agree with the amount of plant reported on page F-7 of our 2000 report. The difference was the construction work in progress. This difference resulted in an underpayment of property taxes in the amount of \$6,645.86. This difference will be paid to the City Finance Department in the next month. Our 2002 report will be adjusted and foot noted for this difference.

FINANCIAL SECTION FOOTNOTES

On page W-4, \$24,499 is reported in account 474 as credit received from Wisconsin Retirement System. This credit was received for expenses realized in previous years, not in 2001. The method used to handle this credit came from advice given by the City Finance Department and our audit firm. If another credit of this nature arises, we will apply the credit to the expense.

The 25 percent depreciation rate used on SCADA equipment is used because SCADA equipment is computer equipment. The SCADA equipment is not general plant equipment. According to the reference manual, both SCADA and computer equipment have relatively short service lives and this is reflected in depreciation rates.

It is my hope that the above explanations resolve the issues presented in your correspondence dated July 25, 2002. If you have any further questions, please contact me at (920) 459-3803 or by email at swuacctg@excel.net.

Thank-you,

Debra L. Nielson
Accounts Manager
Sheboygan Water Utility

emailed 7/25/02:

A local tax rate is reported on Page W-7, but is not explained. Head note No. 5 to the Property Tax Equivalent schedule asks that other tax rates be fully explained. Please furnish an explanation and follow this procedure in the future.

On Page W-7, we noted that Utility Plant Jan. 1 does not agree with the amount reported for plant on page F-7 of your 2000 report. The difference is the amount reported in 2000 for construction work in progress. This results in a significant underpayment of taxes. Please consult with the municipality to see if these taxes should be paid. If so, please adjust your 2002 report and footnote the property tax equivalent schedule.

On Page W-4, \$24,499 is reported in Account 474, described as "CREDIT RECEIVED FROM WISCONSIN RETIREMENT SYSTEM. It appears this amount was a credit or refund of payments. In the future, a credit or refund for amounts previously expensed should be credited to the expense account originally expenses.

Please state the reason for using 25 percent depreciation rate for Account 397.1, SCADA Equipment, compared to the suggested benchmark range for this equipment of 8.3 percent to 10 percent. Does this represent amortization of general plant equipment?

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,297,726	1
Total Sales of Water	4,297,726	
Other Operating Revenues		
Forfeited Discounts (470)	22,162	2
Miscellaneous Service Revenues (471)	13,297	3
Rents from Water Property (472)	13,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	52,804	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	101,763	
Total Operating Revenues	4,399,489	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	4,638	8
Pumping Expenses (620-633)	507,589	9
Water Treatment Expenses (640-652)	970,231	10
Transmission and Distribution Expenses (660-678)	519,710	11
Customer Accounts Expenses (901-905)	141,973	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	762,831	14
Total Operation and Maintenance Expenses	2,906,972	
Other Operating Expenses		
Depreciation Expense (403)	512,785	15
Amortization Expense (404-407)	0	16
Taxes (408)	653,196	17
Total Other Operating Expenses	1,165,981	
Total Operating Expenses	4,072,953	
NET OPERATING INCOME	326,536	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	49	43	1
Commercial	7	92	81	2
Industrial	1	200	176	3
Total Unmetered Sales to General Customers (460)	12	341	300	
Metered Sales to General Customers (461)				
Residential	16,918	1,064,894	1,300,905	4
Commercial	1,542	428,973	393,844	5
Industrial	274	2,598,354	1,595,791	6
Total Metered Sales to General Customers (461)	18,734	4,092,221	3,290,540	
Private Fire Protection Service (462)	209		36,686	7
Public Fire Protection Service (463)	3		457,230	8
Other Sales to Public Authorities (464)	138	72,112	62,539	9
Sales to Irrigation Customers (465)	7	6,000	13,080	10
Sales for Resale (466)	2	1,000,640	437,351	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	19,105	5,171,314	4,297,726	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
KOHLER	TAYLOR DR & ERIE AVE	438,128	200,517	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 28	562,512	236,834	2
Total		1,000,640	437,351	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	411,361	1
Wholesale fire protection billed	45,389	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	480	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	457,230	
Forfeited Discounts (470):		
Customer late payment charges	22,162	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	22,162	
Miscellaneous Service Revenues (471):		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & MAIN REPAIR, SERVICE REPAIR	13,297	7
Total Miscellaneous Service Revenues (471)	13,297	
Rents from Water Property (472):		
RENTAL INCOME FROM RENTAL OF GEORGIA AVE FOR CELLULAR PHONE TOWER	13,500	8
Total Rents from Water Property (472)	13,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	28,305	10
Other (specify):		
CREDIT RECEIVED FROM WISCONSIN RETIREMENT SYSTEM	24,499	11
Total Other Water Revenues (474)	52,804	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	369	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	369	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	3,900	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	4,638	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	15,833	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	300,936	17
Pumping Labor and Expenses (624)	126,498	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	22,147	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	8,684	22
Maintenance of Structures and Improvements (631)	19,997	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	13,494	25
Total Pumping Expenses	507,589	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	21,151	26
Chemicals (641)	139,594	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	273,215	28
Miscellaneous Expenses (643)	41,608	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	11,243	31
Maintenance of Structures and Improvements (651)	86,239	32
Maintenance of Water Treatment Equipment (652)	397,181	33
Total Water Treatment Expenses	970,231	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	30,295	34
Storage Facilities Expenses (661)	19,370	35
Transmission and Distribution Lines Expenses (662)	65,910	36
Meter Expenses (663)	39,758	37
Customer Installations Expenses (664)	39,602	38
Miscellaneous Expenses (665)	86,914	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	30,070	41
Maintenance of Structures and Improvements (671)	3,938	42
Maintenance of Distribution Reservoirs and Standpipes (672)	18,114	43
Maintenance of Transmission and Distribution Mains (673)	129,505	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	169	46
Maintenance of Meters (676)	38,172	47
Maintenance of Hydrants (677)	17,893	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	519,710	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	18,315	50
Meter Reading Labor (902)	35,718	51
Customer Records and Collection Expenses (903)	81,300	52
Uncollectible Accounts (904)	6,640	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	141,973	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	153,611	56
Office Supplies and Expenses (921)	26,376	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	11,156	59
Property Insurance (924)	23,428	60
Injuries and Damages (925)	58,245	61
Employee Pensions and Benefits (926)	456,397	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	23,571	65
Rents (931)	0	66
Maintenance of General Plant (932)	10,047	67
Total Administrative and General Expenses	762,831	
Total Operation and Maintenance Expenses	2,906,972	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		583,062	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF COST IS CHARGED TO SEWER	19,267	2
Net property tax equivalent		563,795	
Social Security		83,676	3
PSC Remainder Assessment		5,725	4
Other (specify): NONE			5
Total tax expense		653,196	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212044				3
County tax rate	mills		6.711980				4
Local tax rate	mills		9.741032				5
School tax rate	mills		12.536281				6
Voc. school tax rate	mills		1.775171				7
Other tax rate - Local	mills		0.397383				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.373891				10
Less: state credit	mills		1.902475				11
Net tax rate	mills		29.471416				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.741032				14
Combined School Tax Rate	mills		14.311452				15
Other Tax Rate - Local	mills		0.397383				16
Total Local & School Tax	mills		24.449867				17
Total Tax Rate	mills		31.373891				18
Ratio of Local and School Tax to Total	dec.		0.779306				19
Total tax net of state credit	mills		29.471416				20
Net Local and School Tax Rate	mills		22.967256				21
Utility Plant, Jan. 1	\$	27,665,702	27,665,702				22
Materials & Supplies	\$	119,957	119,957				23
Subtotal	\$	27,785,659	27,785,659				24
Less: Plant Outside Limits	\$	869,458	869,458				25
Taxable Assets	\$	26,916,201	26,916,201				26
Assessment Ratio	dec.		0.943174				27
Assessed Value	\$	25,386,661	25,386,661				28
Net Local & School Rate	mills		22.967256				29
Tax Equiv. Computed for Current Year	\$	583,062	583,062				30
Tax Equivalent per 1994 PSC Report	\$	560,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	583,062					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	656,259		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	656,259	0	
PUMPING PLANT			
Land and Land Rights (320)	2,475		12
Structures and Improvements (321)	292,754	46,955	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	115,102		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,210,828	269,590	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	654,436		20
Total Pumping Plant	2,275,595	316,545	
WATER TREATMENT PLANT			
Land and Land Rights (330)	13,330		21
Structures and Improvements (331)	1,672,360		22
Water Treatment Equipment (332)	2,107,457	13,267	23
Total Water Treatment Plant	3,793,147	13,267	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	31,988	188	24
Structures and Improvements (341)	756,980		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			656,259	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	656,259	
PUMPING PLANT				
Land and Land Rights (320)			2,475	12
Structures and Improvements (321)			339,709	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			115,102	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,480,418	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			654,436	20
Total Pumping Plant	0	0	2,592,140	
WATER TREATMENT PLANT				
Land and Land Rights (330)			13,330	21
Structures and Improvements (331)			1,672,360	22
Water Treatment Equipment (332)			2,120,724	23
Total Water Treatment Plant	0	0	3,806,414	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			32,176	24
Structures and Improvements (341)			756,980	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	999,789		26
Transmission and Distribution Mains (343)	14,483,139	898,934	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,764,218	38,269	30
Hydrants (348)	1,394,722	41,450	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	19,430,836	978,841	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	499,729	581	34
Office Furniture and Equipment (391)	31,979		35
Computer Equipment (391.1)	187,354	32,127	36
Transportation Equipment (392)	194,267		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	186,535	2,376	39
Laboratory Equipment (395)	17,988	7,412	40
Power Operated Equipment (396)	261,550	21,507	41
Communication Equipment (397)	60,462	4,425	42
SCADA Equipment (397.1)	70,000	108,123	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,509,864	176,551	
Total utility plant in service directly assignable	27,665,701	1,485,204	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	27,665,701	1,485,204	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			999,789	26
Transmission and Distribution Mains (343)	11,915		15,370,158	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	8,991		1,793,496	30
Hydrants (348)	6,215		1,429,957	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	27,121	0	20,382,556	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			500,310	34
Office Furniture and Equipment (391)			31,979	35
Computer Equipment (391.1)			219,481	36
Transportation Equipment (392)			194,267	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			188,911	39
Laboratory Equipment (395)			25,400	40
Power Operated Equipment (396)			283,057	41
Communication Equipment (397)			64,887	42
SCADA Equipment (397.1)			178,123	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	1,686,415	
Total utility plant in service directly assignable	27,121	0	29,123,784	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	27,121	0	29,123,784	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	291,337	2.00%	13,125	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	291,337		13,125	
PUMPING PLANT				
Structures and Improvements (321)	130,980	2.43%	7,684	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	44,645	3.45%	3,971	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	457,045	3.33%	44,809	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	220,579	3.33%	21,793	15
Total Pumping Plant	853,249		78,257	
WATER TREATMENT PLANT				
Structures and Improvements (331)	978,368	2.50%	41,809	16
Water Treatment Equipment (332)	595,753	3.24%	68,497	17
Total Water Treatment Plant	1,574,121		110,306	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	178,573	2.22%	16,805	18
Distribution Reservoirs and Standpipes (342)	410,815	1.82%	18,196	19
Transmission and Distribution Mains (343)	2,023,317	0.93%	138,817	20
Fire Mains (344)	0	0.00%		21
Services (345)	0	0.00%		22
Meters (346)	617,810	5.00%	88,943	23
Hydrants (348)	261,548	1.57%	22,174	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	3,492,063		284,935	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					304,462	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	304,462	
321					138,664	8
322					0	9
323					48,616	10
324					0	11
325					501,854	12
326					0	13
327					0	14
328					242,372	15
	0	0	0	0	931,506	
331					1,020,177	16
332					664,250	17
	0	0	0	0	1,684,427	
341					195,378	18
342					429,011	19
343	11,915	2,629	319		2,147,909	20
344					0	21
345					0	22
346	8,991		1,208		698,970	23
348	6,215	2,336	224		275,395	24
349					0	25
	27,121	4,965	1,751	0	3,746,663	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	132,590	2.27%	11,153	26
Office Furniture and Equipment (391)	21,498	5.88%	1,880	27
Computer Equipment (391.1)	161,214	25.00%	11,887	28
Transportation Equipment (392)	144,786	10.56%	10,841	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	118,611	6.25%	11,733	31
Laboratory Equipment (395)	11,731	5.88%	1,276	32
Power Operated Equipment (396)	68,923	6.07%	16,625	33
Communication Equipment (397)	60,461	9.09%	4,425	34
SCADA Equipment (397.1)	8,750	25.00%	31,015	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	728,564		100,835	
Total accum. prov. directly assignable	6,939,334		587,458	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,939,334		 587,458	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					143,743	26
391					23,378	27
391.1					173,101	28
392					155,627	29
393					0	30
394					130,344	31
395					13,007	32
396					85,548	33
397					64,886	34
397.1					39,765	35
398					0	36
399					0	37
	0	0	0	0	829,399	
	27,121	4,965	1,751	0	7,496,457	
					0	38
	27,121	4,965	1,751	0	7,496,457	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		437,722		437,722	1
February		382,304		382,304	2
March		434,540		434,540	3
April		435,821		435,821	4
May		486,282		486,282	5
June		498,551		498,551	6
July		578,442		578,442	7
August		624,168		624,168	8
September		479,741		479,741	9
October		478,382		478,382	10
November		416,610		416,610	11
December		422,615		422,615	12
Total annual pumpage	0	5,675,178	0	5,675,178	
Less: Water sold				5,171,314	13
Volume pumped but not sold				503,864	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				135,575	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				135,575	19
Volume pumped but unaccounted for				368,289	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				23,000	23
Date of maximum: 8/1/2001					24
Cause of maximum:					25
High Summer Demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				9,466	26
Date of minimum: 11/23/2001					27
Total KWH used for pumping for the year				6,606,797	28
If water is purchased: Vendor Name: None					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	2,100	30	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	25	20	3

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	EIGHT EMERGENCY GENERATOR			FIVE 1
Location	72A PARK AVE LOW LIFT	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	2
Purpose	P	S	P	3
Destination	T	D	D	4
Pump Manufacturer	PEERLESS	NOT AVAILABLE	ALLIS CHALMERS	5
Year Installed	1991	1971	1972	6
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	13,200	2,080	10,000	8
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	KOHLER	IDEAL	9
Year Installed	1991	1971	1972	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	200	290	700	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	FOUR	FOUR GEORGIA	NINE	14
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	72A PARK AVE LOW LIFT	15
Purpose	S	B	P	16
Destination	D	D	T	17
Pump Manufacturer	ALLIS CHALMERS	PEERLESS	ALLIS CHALMERS	18
Year Installed	1990	2000	1959	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	10,069	2,600	9,000	21
Pump Motor or Standby Engine Mfr	CATERPILLAR	GM	ALLIS CHALMERS	22
Year Installed	1990	2000	1959	23
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	24
Horsepower	700	100	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ONE	ONE EE	ONE GEO	1
Location	72A PARK AVE HIGH LIFT	4200 COUNTY RD OK	2935 GEORGIA AVE	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	DEMING	ALLIS CHALMERS	5
Year Installed	1990	1999	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	10,069	350	1,040	8
Pump Motor or Standby Engine Mfr	U S MOTOR	CRANE	U S ELECTRIC	9
Year Installed	1990	1999	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	700	20	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ONE WILGUS	SEVEN	SIX	14
Location	WILGUS & TAYLOR	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	15
Purpose	B	S	P	16
Destination	D	T	T	17
Pump Manufacturer	SIEMANS ALLIS	DE LAVAL	ALLIS CHALMERS	18
Year Installed	1986	1931	1973	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	250	8,400	6,500	21
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	CUMMINS	LOUIS ALLIS	22
Year Installed	1986	1991	1973	23
Type	ELECTRIC	NATURAL GAS	ELECTRIC	24
Horsepower	7	200	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	TEN	THREE	THREE GAS	1
Location	2A PARK AVE WASH PUMP	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	2
Purpose	P	P	S	3
Destination	T	D	D	4
Pump Manufacturer	ALLIS CHALMERS	DE LAVAL	DE LAVAL	5
Year Installed	1959	1951	1951	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,200	6,800	6,800	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ELECTRIC MACHINERY	CATERPILLAR	9
Year Installed	1959	1951	1990	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	100	350	400	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	THREE GEORGIA	THREE WILGUS	TWO	13
Location	2935 GEORGIA AVE	WILGUS AND TAYLOR	72A PARK AVE HIGH LIFT	14
Purpose	B	B	P	15
Destination	D	D	D	16
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	WORTHINGTON	17
Year Installed	1971	1986	1937	18
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	19
Actual Capacity (gpm)	1,040	1,500	6,380	20
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS	ELECTRIC MACHINERY	21
Year Installed	1971	1986	1937	22
Type	ELECTRIC	ELECTRIC	ELECTRIC	23
Horsepower	30	60	350	24

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	TWO GEO	TWO WILGUS ELECTRIC	TWO WILGUS GAS	1
Location	2935 GEORGIA AVE	WILGUS & TAYLOR	WILGUS & TAYLOR	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	SIEMANS ALLIS	5
Year Installed	1971	1986	1986	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,040	450	450	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS	TELDYNE	9
Year Installed	1971	1989	1986	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	30	20	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GEORGIA AVE STANDPIPE	EE TOWER	PAINE AVE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	4
				5
Year constructed	1959	1989	1972	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	200	132	132	10
Total capacity in gallons (actual)	2,000,000	500,000	100,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	CENTRAL FACILITIES			17
Filters, type (gravity, pressure, other, none)		GRAVITY		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TAYLOR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1933		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	200		10
Total capacity in gallons (actual)	4,000,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	34.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.625	92	0	0	0	92	1
M	D	0.750	214	0	0	0	214	2
M	D	1.000	682	0	0	0	682	3
M	D	1.250	683	0	0	0	683	4
M	D	1.500	679	0	0	0	679	5
M	D	3.000	187	0	0	0	187	6
M	D	4.000	31,704	3	815	0	30,892	7
M	D	6.000	499,213	119	2,751	0	496,581	8
M	D	8.000	173,734	1,851	1,113	0	174,472	9
M	D	10.000	45,184	0	50	0	45,134	10
M	D	12.000	205,043	2,850	38	0	207,855	11
M	D	14.000	5,567	0	0	0	5,567	12
M	D	16.000	56,594	112	63	0	56,643	13
M	D	18.000	3,247	0	0	0	3,247	14
A	T	20.000	3,511	0	0	0	3,511	15
M	D	20.000	10,907	0	0	0	10,907	16
M	D	24.000	2,596	0	0	0	2,596	17
M	T	24.000	12,729	5,175	0	0	17,904	18
M	D	30.000	9,772	0	0	0	9,772	19
M	T	30.000	7,475	0	0	0	7,475	20
M	T	36.000	663	0	0	0	663	21
Total Within Municipality			1,070,476	10,110	4,830	0	1,075,756	
M	D	6.000	210	0	0	0	210	22
M	D	8.000	6,001	0	0	0	6,001	23
M	D	12.000	8,300	0	0	0	8,300	24
M	D	16.000	4,353	0	0	0	4,353	25
Total Outside of Municipality			18,864	0	0	0	18,864	
Total Utility			1,089,340	10,110	4,830	0	1,094,620	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	345	58	11	0	392	40	1
0.750	18,840	99	159	0	18,780	2,096	2
1.000	299	11	0	0	310	12	3
1.500	258	0	11	0	247	16	4
2.000	264	0	5	0	259	14	5
3.000	42	2	1	0	43	0	6
4.000	24	1	0	0	25	1	7
6.000	8	0	0	0	8	0	8
10.000	2	0	0	0	2	2	9
Total:	20,082	171	187	0	20,066	2,181	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	51	124	76	26	0	115	392	1
0.750	16,817	924	78	15	0	946	18,780	2
1.000	42	182	25	17	0	44	310	3
1.500	8	156	18	26	0	39	247	4
2.000	0	132	44	40	0	43	259	5
3.000	0	21	10	8	0	4	43	6
4.000	0	3	16	3	0	3	25	7
6.000	0	0	7	1	0	0	8	8
10.000	0	0	0	0	2	0	2	9
Total:	16,918	1,542	274	136	2	1,194	20,066	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	32				32	1
Within Municipality	1,886	28	27		1,887	2
Total Fire Hydrants	1,918	28	27	0	1,919	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,100

Number of distribution system valves end of year: 3,058

Number of distribution valves operated during year: 400

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 631 maintenance of structures and improvements increase due to various repairs to structures.

Account 651 maintenance of structures and improvements increase due to removal of asbestos.

Account 652 maintenance of water treatment equipment due to renovation of two filter beds.

Account 662 transmission and distribution line expense increase due to increase in utilities.

Account 665 miscellaneous expense decrease due to no GPS mapping service in 2001.

Account 673 maintenance of transmission & distribution main increase due to valve replacement program.

Account 921 office supplies and expenses increase due to purchase of new accounting and billing software, expenses related to training and conversion

Account 923 outside services employed decrease due to less use of lawyers, labor contract was done 12/31/00.

Account 925 injuries and damages insurance decrease due to switching of insurance companies and utilizing lower premiums.

Account 926 employees pensions and benefits increase due to increase in fixed costs and claims related to self funded hospitalization insurance plan

Water Utility Plant in Service (Page W-08)

Account 325 Electric Pumping Equipment Column C additions: Additional pump and motor installed at Georgia Ave Pump Station. \$269,000.

Account 397.1 SCADA Equipment Column C additions: Purchase of additional plant and Georgia Ave Pump Station SCADA system. \$108,123.

Water Mains (Page W-17)

All watermains installed in 2001 were financed with existing water utility funds, which were reimbursed through watermain assessments, watermains are assessed at \$20.00 per linear foot on each side of the street of whole frontage on each lot.

Water Services (Page W-18)

Water services are owned by the property owner in the City of Sheboygan.

Meters (Page W-19)

of large meters not tested according to PSC 185 is because the meter settings are owned by the property owners in the City of Sheboygan and are older and do not accommodate the newer meters. A program is in the planning stages to be implemented to get these meters replaced and tested.

Hydrants and Distribution System Valves (Page W-20)

Number of distribution valves operated in 2001 is less than 50% due to other commitments in 2001.
